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January 7, 2009

Personal and Confidential

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 (1940-1998)

Certified Mail - Return Receipt Requested

Top Hat Plan Exemption
 Pension and Welfare Benefits Administration
 Room N-5644
 U.S. Department of Labor
 200 Constitution Avenue, N.W.
 Washington, D.C. 20210

**RE: Overhead Door Company of Cortland, Inc.
 December 17, 2008 Top Hat Notice - Joshua A. Clark**

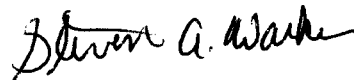
Gentlemen:

Enclosed is an original and one (1) copy of the December 17, 2008, Top Hat Notice regarding a Phantom Stock Plan between Overhead Door Company of Cortland, Inc. and Joshua A. Clark. Please file the original, date stamp the copy and return the copy to me in the enclosed self-addressed stamped envelope for our records.

If you have any questions, please contact me.

Very truly yours,

SCOLARO, SHULMAN, COHEN, FETTER & BURSTEIN, P.C.



Steven A. Walker

SAW/mae:432931.1

Enc.

cc: Anthony J. Grizanti, Esq.

09 JAN 13 11:51

OVERHEAD DOOR COMPANY OF CORTLAND, INC.
33 Cleveland Street
Cortland, NY 13045

December 17, 2008

CERTIFIED MAIL -RETURN RECEIPT REQUESTED

Top Hat Plan Exemption
Pension and Welfare Benefits Administration
Room N-5644
U.S. Department of Labor
200 Constitution Avenue, N.W.
Washington, D.C. 20210

Gentlemen:

To comply with the alternative reporting and disclosure method provided under Labor Regulations §2520.104-23, this is to inform you of the adoption of certain plans maintained primarily for the purpose of providing deferred compensation for a select group of management or highly compensated employees.

The name and address of the Employer maintaining the plan is:

OVERHEAD DOOR COMPANY OF CORTLAND, INC.
33 Cleveland Street
Cortland, NY 13045

The Employer's EIN is: 15-0543517

The number of employees participating in the plan is: 1

Plan Name	Number of Participants
Phantom Stock Plan - JOSHUA A. CLARK	1

Very truly yours,

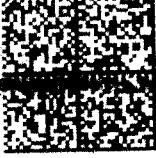
OVERHEAD DOOR COMPANY OF CORTLAND, INC.

By: Victoria Marsted
Victoria Marsted, President

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MAILED FROM ZIP CODE 13204

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U.S. Department of Labor
200 Constitution Avenue, N.W.
Washington, D.C. 20210

